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STRATEGIC PLANNING METHODOLOGY
FOR FINANCIAL MANAGEMENT IN THE
DEPARTMENT OF THE NAVY

May 24, 1983

Contract Number: N00014-83-C-0016

Prepared for:

Planning and Systems Evaluation Division
Navy Accounting and Finance Center,
Crystal Mall, No. 3, Room 507
Washington, D.C. 20376

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I. INTRODUCTION

PURPOSE

The Planning and Systems Evaluation Division (NAFC-12) is responsible for development, evaluation and monitoring of policies, concepts, plans, and objectives for accounting and financial management systems improvement for the Department of the Navy (DON) and for developing DON policy for overall management and control of information requirements.¹ Included in these responsibilities is the task of publishing and maintaining the DON Financial Management Improvement Plan (FMIP) in a current status and periodically issuing updated plans, as mandated by SECNAVINST 7000.18B, dated 12 April 1977. The goal is to publish an updated master plan annually. NAFC-12 has the lead role in this endeavor, but must rely heavily upon cooperation and input from the other NAVCOMPT directorates.

The methodology discussed in this report provides a list and discussion of the steps needed to coordinate with the other directorates and to put forth, on an annual basis, an updated version of the master plan that reflects the Comptroller's guidance, and incorporates the seasoned judgment and experience of NAVCOMPT middle management.

Planning Methodology Wedge Packet

This planning methodology wedge packet is intended to supplement our Technical Report No. 83W-083-029 entitled "Assessment of the Planning Process for Development and Update of the Department of the Navy's Strategic Financial Management Plan," in which we have provided recommendations for improving the planning process. Some of these recommendations are, of necessity, general in nature and address findings such as the absence of clear goals, unclear planning mission statement, and a lack of strong management commitment to long-range planning. This wedge packet is intended to provide a baseline of concrete, specific steps and realistic timetable which planners may utilize in meeting their goals. The wedge packet is only a starting point and is meant to be flexible. Planners are encouraged to modify it or add additional steps as appropriate.

DON Strategic Financial Management Plan

The Deputy Comptroller recently emphasized that the FMIP is actually a global, DON-wide, strategic plan for all financial management. Its scope includes not only NAVCOMPT-sponsored projects, but all baseline operational systems and development efforts that have financial management and accounting

¹ NAFCINST 5450.1A: Navy Accounting and Finance Center Organization Manual, 17 June 1982, P. 2-5.

implications. The DON-wide strategic nature of the plan has not been fully appreciated throughout the Navy. The planning unit is taking steps at this time that will emphasize the global, DON-wide, strategic nature of the plan. One of these steps includes calling the plan the DON Strategic Financial Management Plan.

Plan Structure

The planning unit has divided DON financial management into functional components or segments. These segments are: industrial fund, trust funds, stock fund, civilian pay, military pay, and general accounting/disbursing/budgeting/finance. Within each functional segment, planners are attempting to identify and document goals, objectives, and strategies. In some instances, directorates with segment responsibility may not have explicit statements of goals, objectives or even strategies. In these instances, planners are working with the directorate personnel to analyze present actions, and current and proposed projects for the purpose of determining by inference what the implicit strategies are. Once these analyses have been completed, an explicit statement of strategy can be prepared. From the explicit strategy, the directorates are in a better position for establishing goals and objectives.

In addition to analyzing the functional segments, planners are analyzing general strategy issues that impact multiple functional segments. Some general strategy issues are: telecommunications, management information requirements, ADP support, financial networks, internal controls, and cash management. Planning issues memoranda are being developed to point forcefully to the need to coordinate efforts on general support areas such as telecommunications among the several segments in order to avoid costly duplication and improve resource utilization. Attachment B provides a summary of the plan's structure.

OFFICIAL DON SYSTEMS INVENTORY

Development and maintenance of the official DON systems inventory is the responsibility of the Systems Evaluation Branch. The primary purpose of the inventory is to facilitate coordination of GAO approval of accounting systems. Hence, procedures for performing this function are not discussed herein. However, the systems inventory process currently in progress is useful for analyzing segment strategies. For the first time, a complete, accurate, and DON-wide inventory of all accounting operational systems is being taken. This inventory of operational systems is being compared to the list of development projects for the purpose of portraying the nature of the DON financial environment in the out-years. This portrayal is vital for providing a baseline for effective DON-wide strategic planning for financial management.

NEED FOR A LEADERSHIP ROLE

In the past, the planning unit has functioned primarily in a coordinating role. However, with the recent emphasis on the global, DON-wide strategic nature of the planning function, it is imperative that the planning unit assume a significant leadership role. There is no other centralized body

without parochial segment interests that can effectively coordinate various segments and general strategies in the furtherance of greater DON-wide standardization and improved financial management. Attachment C is a proposed mission statement that provides the planning unit with a leadership role.

METHODOLOGY

The methodology discussed herein provides a structure for permitting the planning unit to exercise a leadership role. It also provides the Comptroller with a means for emphasizing the importance of strategic planning by involving him personally in the planning cycle at important junctures. The methodology provides for extensive interaction between the planning unit and other NAVCOMPT components. It recognizes that the bulk of the functional segment knowledge, expertise, and experience are found typically within a functional directorate. Hence, the methodology calls for the directorate to take the lead in developing planning assumptions, goals, objectives, and strategies applicable to its functional segment.

With regard to these segment plans, planning personnel will work closely with the directorate personnel to document the segment goals, objectives, and strategies for inclusion in the master plan. The methodology calls for the planning unit to take the lead in developing the general strategies. It suggests that the planners seek out expert counsel both within and outside of NAVCOMPT while developing general strategies for command approval. In highly technical areas such as telecommunications and ADP support, planners will likely consult with the ADP Support Division. On matters such as governmental accounting policy, planners will likely consult with the Policy Division.

THE PLANNING CYCLE

The main component of the methodology discussed below consists of an annual planning cycle which starts with the Comptroller providing guidance directly to the planners and ends with his issuing the updated master plan.

A highlight of the cycle is the Annual Planning Conference in which all NAVCOMPT components have the opportunity to provide input to the planning process. The recommended conference format consists of three days. The first day will focus primarily on global questions, such as what will be the future mission of NAVCOMPT, and within what type of DON environment must it operate. On day two, selected panels of experts will conduct concurrent work shops on general strategy issues. On day three, directorates will present the goals, objectives, and strategies of their respective functional segments. The methodology also provides for optional quarterly planning conferences that will likely be of a one-half to one-day duration and will focus on some new developments with strategic plan impact. Although most of the methodology's steps are contained in the annual cycle, there are some activities such as plan monitoring and keeping abreast of new developments that are on-going, continuous functions.

II. THE PLANNING METHODOLOGY

Step #1: Planning unit briefs the Comptroller on the latest master plan.

Purpose: The purpose of this step is to initiate the annual planning cycle and involve the Comptroller by bringing him up to date on long-range planning and providing him an opportunity to provide guidance.

Major

Participants: The head of the planning unit, along with some of his staff, brief the Comptroller.

Frequency: Annually Date: 1 October

Description: This step initiates the annual planning cycle by involving the Comptroller. The Comptroller will be briefed and given time to formulate guidance that will be given to the planning unit at a subsequent meeting approximately one month later.

Specific

Products: Briefing Outline
Master Plan

Step #2: Comptroller reviews the latest master plan and briefing outline.

Purpose: The purpose of this step is to enable the Comptroller to formulate guidance for the planning process.

Major
Participants: The Comptroller and his immediate staff perform the review.

Frequency: Annually Date: 1 to 30 October

Description: The master plan and briefing outline are reviewed so that the Comptroller can obtain sufficient knowledge to provide guidance to the long-range planning process. During this time frame, the head of the planning unit will be on call for answering questions the Comptroller or his staff may have concerning the planning process.

Specific
Products: Annotated master plan and briefing outline containing the Comptroller's guidance.

Step #3: Planning unit meets with the Comptroller to obtain command guidance.

Purpose: The purpose of this step is to enable the Comptroller to provide guidance to planning unit regarding the long-range planning process.

Major

Participants: The Comptroller will orally provide guidance to the head of the planning unit and his staff.

Frequency: Annually Date: 1 November

Description: The Comptroller and his immediate staff will have had a month to review the latest master plan and formulate guidance. At this meeting the Comptroller will provide this guidance to the planning unit. Afterward, the planning unit will minute the meeting by preparing a memorandum.

Specific

Products: Master plan and briefing outline annotated with the Comptroller's guidance
Memorandum of minutes of the meeting

Step #4: Comptroller meets with the NAVCOMPT directorate heads near the beginning of the annual planning cycle.

Purpose: The purpose of this step is to allow the Comptroller to convey personally the importance he attaches to the long-range planning process.

Major

Participants: The Comptroller personally conveys this importance by meeting with the NAVCOMPT directorate heads. Planning personnel may be present in order to be introduced to the group.

Frequency: Annually Date: 15 November

Description: This meeting may be an item on the agenda of a routine NAVCOMPT staff meeting or it may be a specifically-called meeting. At the meeting the Comptroller will emphasize the importance he attaches to the long-range planning function and briefly describe the cooperation that will be required on the part of the directorates. He may introduce members of the planning staff at this time and note that the planners will be liaising with directorates over the ensuing months. A schedule of planning events prepared by the planning unit will be distributed. This schedule will summarize the participation required on the part of the directorates and provide dates for the different events.

Specific

Products: Schedule of planning events.

Step #5: Planning unit solicits plan input from the other directorates and major claimants.

Purpose: The purpose of this step is to get the other directorates and major claimants thinking about long-range planning, and obtain the viewpoints and recommendations regarding goals, objectives, and strategies for long-range financial management.

Major

Participants: The planning unit prepares the survey questionnaire that is distributed (with the Comptroller's signature) to all NAVCOMPT directorates and DON major claimants.

Frequency: Annually Date: 15 November - 1 January

Description: A survey questionnaire prepared by the planning unit is sent by the Comptroller to all NAVCOMPT directorates and major claimants. The survey questionnaire will have an introductory chapter that provides a brief description of the planning process and the purpose of the questionnaire. A copy of the master plan will be attached. The planning unit can facilitate questionnaire completion by directing each directorate and claimant to those pages in the master plan that pertain directly to them. Recipients will be asked to return the completed questionnaire directly to the planning unit within 45 calendar days.

Specific

Products: Cover letter signed by the Comptroller.
Survey questionnaire with the master plan attached.

Step #6: Planning unit meets with directorates and major claimants to discuss plan input.

Purpose: The purpose of this step is to start, in earnest, the process of making revisions, if appropriate, to portions of the master plan.

Major
Participants: Planning staff members will meet with members of the directorate or claimant staff.

Frequency: Annually Date: 1 January to 1 April

Description: The planning unit will use the completed questionnaire as the basis for preparing for the interview. Other sources of input include SECNAV 7000-23 Quarterly Status Reports. During the interview, planning staff personnel will ask questions to determine what revisions may be necessary, if any, to the segment strategies and general strategies as they relate to that particular functional segment. If a directorate does not have an explicit strategy statement, planning personnel will assist the directorate in developing a statement by making inferences based upon current or proposed projects. Planners will minute the meeting by preparing a memorandum.

After the interview, planners will revise the master plan (primarily segment strategies) based upon information obtained from the interview. The revised sections of the master plan will be forward to the directorate or claimant for comment. If necessary, planners will meet with the directorate or claimant staff again to discuss the revisions. These steps will interate until the directorate or claimant approves the revised text. Directorate or claimant personnel are informed that they can present their segment strategy at the Annual Planning Conference.

Specific Products: Interview notes.
Revised text of master plan.

Step #7: Planning unit prepares planning issues memoranda discussing general strategies.

Purpose: The purpose of this step is to obtain informed comments on general strategy issues for the purpose of making revisions, if appropriate.

Major Participants: The planning unit will prepare the planning issues memoranda for distribution (under the Comptroller's signature) to NAVCOMPT directorates and major claimants.

Frequency: Annually Date: 15 November - 1 January

Description: The planning unit will draft planning issues memoranda that discuss an existing general strategy in the light of recent developments. These discussions will include matters that pose problems or undesirable consequences to the general strategy as it currently exists. The memoranda will propose alternatives along with discussions of the advantages and disadvantages of each. Where feasible, estimates of costs and savings will be quantified. In instances where there is no existing explicit statement of a general strategy, the planners will suggest some strategies or components thereof, and discuss the relative merits. Due to the technical nature of many of the general areas, it is anticipated that the planners will consult with the ADP Support Division, the Policy Division and other NAVCOMPT units having specialized knowledge. Planners will also have to maintain frequent contact with personnel from agencies such as OSD, OMB, Treasury, and GAO.

The planning issues memoranda will be circulated by the Comptroller to the NAVCOMPT directorates and major claimants. The cover memorandum will request that all comments should be returned to the planning unit within 45 days, and that recipients are encouraged to call the planners should they have any questions regarding the memoranda.

Specific Products: Cover memorandum signed by the Comptroller.
Planning Issues Memoranda.

Step #8: Planning unit meets with selected components to discuss planning issues memoranda.

Purpose: The purpose of this step is to consult with informed and expert counsel on general strategy issues.

Major
Participants: Planning unit personnel will meet with individuals who expressed an interest or have exhibited superior knowledge about a particular general strategy area. Typically, these individuals will include those who provided substantial feedback to the planning issues memorandum. Expert personnel outside the Navy may also be consulted.

Frequency: Annually Date: 1 January - 1 March

Description: Planners will meet with those components that have expressed interest or demonstrated knowledge in a particular general strategy. After all relevant parties have been consulted, the planning unit will revise the planning issues memorandum to reflect what was learned during the interviews. If a consensus viewpoint emerged among all parties, the planning issues memorandum would reflect that. If divergent viewpoints were found during the interviews, the revised planning issues memorandum would discuss these.

During these interviews, planning personnel will request knowledgeable and interested personnel to serve on the panel to discuss the issue at the Annual Planning Conference. Revised planning issues memorandum will be forwarded to panel members sufficiently in advance of the Conference so that panel members will have ample time to prepare.

Special
Products: Revised planning issues memoranda.
List of panel members to discuss general strategy issues.

Step #9: Planning unit prepares agenda for the Annual Planning Conference.

Purpose: The purpose of this step is to develop the agenda for the Annual Planning Conference.

Major

Participants: The planning unit will prepare the agenda for review and approval by the Comptroller.

Frequency: Annually Date: 1 February to 15 March

Description: The basic format of the Annual Planning Conference will be as shown in Attachment D. The planning unit efforts at this stage will involve confirming speaker assignments and panel members, and providing speakers/panel members a schedule by which they must submit materials. After the Comptroller has approved the agenda and schedule for submitting speaker/panel materials, these materials will be distributed to all concerned parties.

Specific
Products:

Comptroller's cover memorandum and Annual Planning Conference Agenda.
Schedule for submission of speaker/panel materials.

Step #10: Planning unit prepares for the Annual Planning Conference.

Purpose: The purpose of this step is to perform all of the necessary coordinating activities so that the Annual Planning Conference will be successful and accomplish its objectives.

Major

Participants: Planning unit staff will be responsible for conference preparations.

Frequency: Annually Date: 15 March - 1 June

Description: The planning unit must make arrangements for the following:

- adequate conference facilities
- adequate lodging accommodations if the conference will be held out of town
- distribution of an advance reading packet that participants may read prior to arrival at conference
- production of handout materials and audio-visual aids to be used during the conference.

It is recommended that planning unit arrange for professional conference moderators to be present during the conference. These moderators will serve to keep discussions moving along toward productive conclusions. Because they will be outside, independent moderators, without rank or self-interests, they will likely be able to stimulate more active discussions.

Specific
Products:

Advance reading packet.
Conference handouts and audio-visual aids.

Step #11: NAVCOMPT conducts the Annual Planning Conference.

Purpose: The purpose of this step is to provide for open discussion of financial management issues so that the long-range master plan can be prepared with maximum NAVCOMPT participation.

Major

Participants: The Comptroller will give the key-note address. Directorate heads will present segment goals, objectives, and strategies. Other NAVCOMPT personnel will participate as pannel members during discussions of global and general strategy issues. Planning unit members will oversee the administrative aspects and document decisions reached at the conference.

Frequency: Annually Dates: 1-3 June

Description: The conference will be held according to the agenda. Efforts will be focused upon reaching a consensus on goals, objectives, and strategies where possible. In instances where a broad consensus is not found, efforts will focus on obtaining information on the various viewpoints so that the command can make informed decision afterward. Planning personnel will be dispersed through the different workshops and will record the debates and decisions reached so that this information may be included in the conference proceedings.

Specific

Products: Conference notes to be used in preparing conference proceedings.

Step #12: Planning unit publishes the proceedings of the Annual Planning Conference.

Purpose: The purpose of this step is to document the actions taken and decisions made at the Annual Planning Conference so that NAVCOMPT can review these actions and provide any last-minute input to the master plan.

Major Participants: The planning unit prepares the proceedings for review and approval by the Comptroller, who issues the proceedings.

Frequency: Annually Dates: 4-30 June

Description: Planning staff members review their conference notes to prepare summaries of all conference sessions, indicating decisions made. Also included in the proceedings are copies of all papers given and hand-out materials used.

Planning unit prepared a cover memorandum for the Comptroller requesting recipients to review the proceedings and provide, within 30 days, any final comments they may have regarding the master plan.

Specific Products: Cover memorandum for Comptroller's signature.
Proceedings of the Annual Planning Conference.

Step #13: Planning unit prepares final version of the master plan for Comptroller issuance.

Purpose: The purpose of this step is to complete the annual planning cycle with issuance of the updated master plan.

Major
Participants: The planning unit prepares the updated version of the master plan for review and approval by the Comptroller, who issues it.

Frequency: Annually Dates: 1 July to 1 September

Description: The planning unit uses the proceedings of the Annual Planning Conference, along with any subsequent comments that may have been received, to prepare the final version of the updated master plan. Planning personnel may have to meet with components providing comments in order to fully understand some issues. Once the Comptroller has reviewed and approved the master plan, he issues it under his signature.

Specific
Products: Cover memorandum for the Comptroller's signature.
Updated DON Strategic Financial Management Master Plan.

Step #14: Planning unit keeps abreast of technological and government accounting policy matters.

Purpose: The purpose of this step is to ensure that NAVCOMPT performs its strategic planning with the benefit of up-to-date knowledge on technological and governmental accounting policy matters.

Major
Participants: The planning unit has a lead role in keeping abreast of these matters. Planners may consult with experts in other components such as the ADP Support Division and the Policy Division.

Frequency: On-going.

Description: This step is a continuous, on-going process of monitoring new developments in ADP and telecommunications technology and governmental accounting policy matters. Methods by which this can be accomplished include:

A. technological monitoring techniques

- subscriptions to professional journals on ADP and telecommunications matters
- participation in ADP-related professional societies
- attendance at conferences and seminars on ADP and telecommunications topics

B. governmental policy monitoring techniques

- subscriptions to government accounting and audit-related periodicals
- participation in professional accounting associations
- attendance at governmental accounting and audit-related seminars

As planners become aware of new developments that may have significant import for the master plan, they seek out expert advice within and outside of NAVCOMPT for the purpose of obtaining additional evaluations of the potential impact of the new developments on the master plan. After these consultations, planners may circulate a planning issues memorandum or schedule the item for discussion at a quarterly planning conference.

Specific Products: Planning issues memoranda as required.

Step #15: Planning unit monitors progress of master plan implementation.

Purpose: The purpose of this step is to provide the Comptroller with a periodic update on the actual implementation of the master plan, and inform when some action may adversely affect the master plan.

Major

Participants: The planning unit has lead responsibility for monitoring master plan implementation.

Frequency: On-going with quarterly status reports - Dates: 15 November, 15 February, 15 May, 15 August

Description: Planning unit personnel review SECNAV 7000.23 Quarterly Status Reports to monitor plan implementation. Additionally, they send participants to various staff meetings for the purpose of learning how major segment projects or general strategy projects are progressing. On a quarterly basis, and on an exception basis or when requested, the planning unit will submit a master plan implementation status report.

Examples of exception conditions which might warrant a status report include:

- a 7000.23 Quarterly Status Report indicates severe project slippage (or the 7000.23 Quarterly Status Report was not received).
- a decision is about to be made today that would adversely affect master plan implementation.

Special

Products: Master plan implementation status report.

ANNUAL CYCLE FOR UPDATING
THE DON STRATEGIC FINANCIAL MANAGEMENT PLAN
PLAN OF ACTION AND MILESTONES

START	COMPLETED	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
1 Oct		▲											
1 Oct	30 Oct	-----▲											
1 Nov		▲											
15 Nov			▲										
15 Nov	1 Jan	-----▲											
1 Jan	1 Apr			-----▲									
15 Nov	1 Jan		-----▲										
1 Jan	1 Mar			-----▲									
1 Feb	15 Mar			-----▲									
15 Mar	1 Jun							-----▲					
1 Jun	3 Jun							-----▲					
4 Jun	30 Jun									-----▲			
1 Jul	1 Sep										-----▲		
1 Sep												-----▲	
on-going													-----▲

Planning unit briefs the Comptroller
Comptroller reviews latest master plan
Planning unit meets with Comptroller to obtain guidance
Comptroller meets with the NAVCOMPT directorate heads
Planning unit solicits plan input
Planning unit meets directorates and major claimants
Planning unit prepares issues memoranda on general strategies
Planning unit meets to discuss planning issues memoranda
Planning unit prepares agenda for the annual conference
Planning unit prepares for the annual conference
NAVCOMPT conducts annual conference
Planning unit publishes conference proceedings
Planning unit prepares updated version of master plan
Comptroller issues master plan
Planning unit keeps abreast of new developments
Planning unit monitors plan implementation and reports progress quarterly

Attachment B

STRUCTURE OF DON STRATEGIC FINANCIAL MANAGEMENT MASTER PLAN¹

- I. BACKGROUND OF THE DON STRATEGIC FINANCIAL MANAGEMENT MASTER PLAN
- II. HISTORY OF DON FINANCIAL MANAGEMENT
- III. MISSION OF THE COMPTROLLER OF THE NAVY
- IV. CURRENT SITUATION
- V. LEGAL, REGULATORY AND DIRECTIVE REQUIREMENTS
- VI. BASIC OBJECTIVES
- VII. FINANCIAL MANAGEMENT SEGMENTS AND STRATEGIES

Each of the Segments will include:

- Description of Present Segment Environment
- Segment Objectives
- Segment Strategies
- Implementation Projects (Including System Development Projects)

The Segments are:

1. INDUSTRIAL FUND
2. STOCK FUND
3. MILITARY PAY
4. CIVILIAN PAY
5. TRUST FUNDS, FOREIGN MILITARY SALES & NON-APPROPRIATE FUNDS
6. GENERAL ACCOUNTING, DISBURSING, BUDGET, FINANCE

- VIII. GENERAL ISSUES AND STRATEGIES

Each of the General Issues will include:

- Description of Present Environment
- Objectives
- General Strategy
- Implementation Projects

Attachment B

STRUCTURE OF DON STRATEGIC FINANCIAL MANAGEMENT MASTER PLAN
(continued)

The General Issues are:

- | | |
|-----------------------|--|
| 1. TELECOMMUNICATION | 7. RESEARCH AND DEVELOPMENT |
| 2. ADP SUPPORT | 8. MANAGEMENT INFORMATION REQUIREMENTS |
| 3. FINANCIAL NETWORK | 9. ADP SECURITY |
| 4. SYSTEMS EVALUATION | 10. SYSTEMS INVENTORY |
| 5. CASH MANAGEMENT | 11. FINANCIAL SYSTEMS DEVELOPMENT |
| 6. INTERNAL CONTROLS | |

ATTACHMENTS

- A) DON Financial Management Structure
- B) Time-Phases Project Plans (Segment & General)

¹ This outline reflects the new format of the plan as of May, 1983, and was prepared by NAFC-121.

Attachment C

PROPOSED MISSION STATEMENT FOR THE PLANNING UNIT

A. General Responsibility

Under the direction of the Comptroller or Deputy Comptroller, the Director of the Planning Unit is responsible for translating the Comptroller's broad guidance into an effective DON strategic financial management plan and apprising the Comptroller of the progress of plan implementation.

B. Direct Duties

1. Oversee the formulation of policies, concepts, goals, objectives, and strategies for DON-wide accounting and financial management.
2. Oversee the development and maintenance of the master plan by conducting the annual planning cycle.
3. Develop general strategies intended to provide for greater standardization and improved resource utilization in such areas as telecommunications, management information requirements, ADP support, financial networks, internal controls, and cash management.
4. Coordinate the Annual Planning Conference in such a manner as to maximize informed and productive discussions among all NAVCOMPT components, major claimants, and outside consultants, when used.
5. Inform the Comptroller of actions or events that may impede plan implementation.
6. Periodically apprise the Comptroller of the progress of plan implementation.
7. Develop and recommend priorities for improvements in accounting and financial management.
8. Evaluate and monitor accounting and financial management systems development efforts for consistency with goals, objectives, and strategies contain in the strategic master plan.
9. Coordinate the development and submission of DON Mid-Range ADP Plans and NAVCOMPT Command Information System Support Plans for Automated Information Systems in accordance with DON guidance.
10. Participate as the NAVCOMPT member of the ADP Planning Board.

Attachment C

PROPOSED MISSION STATEMENT FOR THE PLANNING UNIT
(continued)

11. Assist in development of DON concepts, methods and costing techniques for use by functional managers of the disciplines used to manage and control DON information requirements, and when directed provide membership to the DON Public Law 96-511 Implementing Committee.
12. Assist in developing DON Information Collection Budget input to OSD/OBM and represent the NCF at OMB hearings on the budget.
13. Assist in coordinating development of DON policy and procedures for the Management Systems and Data Requirements placed on contracts and act as DON point of contact on these matters with the Commission on Government Procurement and with the Office of Federal Procurement Policy.
14. Conduct special projects, studies and analyses as required.

Attachment D

BASIC FORMAT FOR THE ANNUAL PLANNING CONFERENCE

<u>Day/Time</u>	<u>Topic</u>	<u>Discussion Leader(s)</u>
Day One 0900-0930	Opening Remarks	Comptroller
0930-1030	Summary Description of the DON Strategic Master Plan	Planning Unit
1030-1700	Discussions of Global Issues <ul style="list-style-type: none"> • What will be the future environment in which DON Financial Management systems must operate? • What future DON organization will these systems be required to support? • What will the role and responsibility of NAVCOMPT be within this future environment and organization? 	Selected Experts and Panel Members
Day Two 0830-1700	Concurrment Workshops on General Strategy Issues <ul style="list-style-type: none"> • What external influences will impact attaining this structure (e.g., Title II, internal control, cash management, etc.)? • What financial processing network/command structure will be required to support this? • What mechanized support/equipment will be required for this? • What telecommunications capabilities will be required for this? 	Selected Experts and Panel Members
Day Three 0830-1600	Presentation of Functional Segment Strategies	Appropriate Directorate Staff
1600-1700	Concluding Remarks	Comptroller

Attachment E

SUGGESTED PROFESSIONAL ASSOCIATIONS USEFUL TO PLANNING STAFF MEMBERS

Accounting-related Professional Organization

American Accounting Association
5717 Bessie Drive
Sarasota, FL 33581
(813) 921-7747

American Institute of Certified Public Accountants
1211 Avenue of the Americas
New York, NY 10036
(212) 575-6200

American Society of Military Comptrollers
Box 91
Mount Vernon, VA 22121
(703) 780-6164

Association of Government Accountants
727 23rd Street, Suite 100
Arlington, VA 22202
(703) 684-6931

Institute of Internal Auditors
249 Maitland Avenue
Altamonte Springs, FL 32701
(305) 830-7600

National Association of Accountants
919 Third Avenue
New York, NY 10022
(212) 754-9700

Data Processing Related Professional Organizations

Association of Computing Machinery
1133 Avenue of the Americas
New York, NY 10036
(212) 265-6300

Association for Systems Management
24587 Bagley Road
Cleveland, OH 44138
(216) 243-6900

Computer Security Institute
5 Kane Industrial Drive
Hudson, MA 01749
(617) 562-7311

Data Processing Management Association
505 Busse Highway
Park Ridge, IL 60068
(312) 825-8124

EDP Auditors Association
373 Schmale Road
Carol Stream, IL 60187
(312) 682-1200